

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,633,460	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,633,460</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,032,627	
7000 Revenue from State Sources	19,845,742	
8000 Revenue from Federal Sources	1,889,629	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$42,767,998</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$47,401,458</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,033,375
6112 Interim Real Estate Taxes	76,340
6113 Public Utility Realty Taxes	19,000
6120 Current Per Capita Taxes, Section 679	34,515
6140 Current Act 511 Taxes - Flat Rate Assessments	89,803
6150 Current Act 511 Taxes - Proportional Assessments	3,216,618
6400 Delinquencies on Taxes Levied / Assessed by the LEA	745,441
6500 Earnings on Investments	178,677
6700 Revenues from LEA Activities	81
6800 Revenues from Intermediary Sources / Pass-Through Funds	569,621
6940 Tuition from Patrons	10,198
6990 Refunds and Other Miscellaneous Revenue	58,958
REVENUE FROM LOCAL SOURCES	\$21,032,627
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,214,153
7112 Basic Education Funding-Social Security	470,000
7160 Tuition for Orphans Subsidy	7,016
7220 Vocational Education	33,753
7240 Driver Education - Student	2,625
7271 Special Education funds for School-Aged Pupils	1,879,674
7311 Pupil Transportation Subsidy	1,370,802
7312 Nonpublic and Charter School Pupil Transportation Subsidy	73,920
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	43,199
7340 State Property Tax Reduction Allocation	1,361,584
7360 Safe Schools	472,297
7505 Ready to Learn Block Grant	359,398
7810 State Share of Social Security and Medicare Taxes	507,738
7820 State Share of Retirement Contributions	3,049,583
REVENUE FROM STATE SOURCES	\$19,845,742
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	314,723
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,694
8517 Title IV - 21st Century Schools	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,412,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	6,222
8752 ARP ESSER Summer Programs	1,245
8753 ARP ESSER Afterschool Programs	1,245
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	79,500
REVENUE FROM FEDERAL SOURCES	\$1,889,629
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,767,998

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 7.1% | Act 1 Index (prior): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,050,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,361,584</u>		
Total Approx. Tax Revenue:	\$17,411,584		
Approx. Tax Levy for Tax Rate Calculation:	\$19,395,292		

	Beaver	Lawrence	Total
2023-24 Data			
a. Assessed Value	\$264,741,216	\$8,262,900	\$273,004,116
b. Real Estate Mills	69.0500	20.8800	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$1,193,497,527	\$11,565,023	\$1,205,062,550
d. Assessed Value	\$1,892,558,170	\$8,266,200	\$1,900,824,370
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$18,280,381	\$172,529	\$18,452,910
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	99.04030%	0.95970%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$18,275,817	\$177,093	\$18,452,910
(f Total * g)			
i. Base Mills Subject to Index	9.6566	21.4323	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment	Yes		
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%	89.00000%
k. Tax Levy Needed	\$19,209,155	\$186,137	\$19,395,292
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	10.1400	22.5100	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$19,190,540	\$186,072	\$19,376,612
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,015,028
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,033,375
(n * Est. Pct. Collection)			

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,050,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,361,584</u>		
Total Approx. Tax Revenue:	\$17,411,584		
Approx. Tax Levy for Tax Rate Calculation:	\$19,395,292		

	Beaver	Lawrence	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.1490	22.9539	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,207,573	\$189,742	\$19,397,315
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 7.1% | Act 1 Index (prior): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,050,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,361,584</u>		
Total Approx. Tax Revenue:	\$17,411,584		
Approx. Tax Levy for Tax Rate Calculation:	\$19,395,292		

	Beaver	Lawrence		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,361,584	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,361,584

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Beaver	1,892,558,170	10.1400	19,190,540			89.00000%		
Lawrence	8,266,200	22.5100	186,072			89.00000%		
Totals:	1,900,824,370		19,376,612	-	1,361,584	=	18,015,028 X	
						89.00000%	=	
							16,033,375	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	34,515			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	34,692	34,692	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	44,186	44,186	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$100.00	\$0.00	10,925	10,925	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						89,803	89,803	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,810,550	2,810,550	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	379,968	379,968	
6154	Current Act 511 Amusement Taxes			1.000%	0.000%	26,100	26,100	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						3,216,618	3,216,618	
Total Act 511, Current Taxes							3,306,421	
Act 511 Tax Limit -->					1,205,062,550 X	12	14,460,751	
					Market Value	Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	9.6566	10.1400	5.01%	Yes	5.1%				
	Lawrence	21.4323	22.5100	5.03%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$100.00	\$100.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6154	Current Act 511 Amusement Taxes	1.000%	1.000%	0.00%	Yes	7.1%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		18,552,304
1200 Special Programs - Elementary / Secondary		6,013,536
1300 Vocational Education		1,448,494
1400 Other Instructional Programs - Elementary / Secondary		174,904
1500 Nonpublic School Programs		12,498
Total Instruction		\$26,201,736
2000 Support Services		
2100 Support Services - Students		1,006,165
2200 Support Services - Instructional Staff		1,116,777
2300 Support Services - Administration		2,730,470
2400 Support Services - Pupil Health		552,023
2500 Support Services - Business		254,368
2600 Operation and Maintenance of Plant Services		3,753,664
2700 Student Transportation Services		2,594,070
2900 Other Support Services		25,210
Total Support Services		\$12,032,747
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,047,649
3300 Community Services		10,000
Total Operation of Non-Instructional Services		\$1,057,649
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		1,118,389
Total Facilities Acquisition, Construction and Improvement Services		\$1,118,389
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		3,137,503
5900 Budgetary Reserve		205,000
Total Other Expenditures and Financing Uses		\$3,342,503
Total Estimated Expenditures and Other Financing Uses		\$43,753,024

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,185,701
200 Personnel Services - Employee Benefits	6,730,445
300 Purchased Professional and Technical Services	155,041
400 Purchased Property Services	11,070
500 Other Purchased Services	1,168,379
600 Supplies	269,432
700 Property	19,238
800 Other Objects	12,998
Total Regular Programs - Elementary / Secondary	\$18,552,304
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,722,470
200 Personnel Services - Employee Benefits	1,748,389
300 Purchased Professional and Technical Services	375,702
500 Other Purchased Services	1,125,500
600 Supplies	28,200
700 Property	11,450
800 Other Objects	1,825
Total Special Programs - Elementary / Secondary	\$6,013,536
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	622,355
200 Personnel Services - Employee Benefits	449,044
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	5,500
500 Other Purchased Services	312,350
600 Supplies	47,635
700 Property	7,110
800 Other Objects	900
Total Vocational Education	\$1,448,494
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	83,207
200 Personnel Services - Employee Benefits	60,122
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	30,000
600 Supplies	75
Total Other Instructional Programs - Elementary / Secondary	\$174,904
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,498
Total Nonpublic School Programs	\$12,498
Total Instruction	\$26,201,736
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	580,284

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Description	Amount
200 Personnel Services - Employee Benefits	388,771
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	1,750
600 Supplies	15,400
800 Other Objects	6,460
Total Support Services - Students	\$1,006,165
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	275,514
200 Personnel Services - Employee Benefits	176,221
300 Purchased Professional and Technical Services	192,880
400 Purchased Property Services	15,500
500 Other Purchased Services	56,600
600 Supplies	90,965
700 Property	308,812
800 Other Objects	285
Total Support Services - Instructional Staff	\$1,116,777
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,281,114
200 Personnel Services - Employee Benefits	772,347
300 Purchased Professional and Technical Services	387,200
400 Purchased Property Services	19,400
500 Other Purchased Services	200,850
600 Supplies	24,050
700 Property	11,500
800 Other Objects	34,009
Total Support Services - Administration	\$2,730,470
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	366,665
200 Personnel Services - Employee Benefits	161,736
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	500
500 Other Purchased Services	600
600 Supplies	9,122
700 Property	5,000
800 Other Objects	900
Total Support Services - Pupil Health	\$552,023
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	132,979
200 Personnel Services - Employee Benefits	93,189
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	4,200
500 Other Purchased Services	11,500
600 Supplies	3,000
700 Property	4,000
800 Other Objects	2,000

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Description	Amount
Total Support Services - Business	\$254,368
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,477,089
200 Personnel Services - Employee Benefits	1,108,855
300 Purchased Professional and Technical Services	153,500
400 Purchased Property Services	521,720
600 Supplies	432,050
700 Property	58,500
800 Other Objects	1,950
Total Operation and Maintenance of Plant Services	\$3,753,664
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,358,270
600 Supplies	235,800
Total Student Transportation Services	\$2,594,070
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
600 Supplies	210
Total Other Support Services	\$25,210
Total Support Services	\$12,032,747
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	433,983
200 Personnel Services - Employee Benefits	268,436
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	32,500
500 Other Purchased Services	122,830
600 Supplies	17,500
700 Property	66,800
800 Other Objects	15,600
Total Student Activities	\$1,047,649
3300 <u>Community Services</u>	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$1,057,649
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	1,118,389
Total Facilities Acquisition, Construction and Improvement Services	\$1,118,389
Total Facilities Acquisition, Construction and Improvement Services	\$1,118,389
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	987,503

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,150,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,137,503
5900 <u>Budgetary Reserve</u>	
800 Other Objects	205,000
Total Budgetary Reserve	\$205,000
Total Other Expenditures and Financing Uses	\$3,342,503
TOTAL EXPENDITURES	\$43,753,024

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Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	3,100,000	2,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,100,000	\$2,100,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,100,000	\$2,100,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	35,150,000	33,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	761,845	780,209
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,602,411	4,656,211
0599 Other Noncurrent Liabilities	41,299,499	41,299,499
Total General Fund	\$81,813,755	\$79,735,919
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$81,813,755	\$79,735,919

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<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$81,813,755	\$79,735,919

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,648,434
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,648,434
5900 Budgetary Reserve	205,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,853,434